

WV State Auditor - Local Government Services Division - Review Sheet

County:	Berkeley				
Fiscal Year:	2015 - 2016		Original	Revised	Original
Contact:	Alan J. Davis		General	General	Coal
Phone No:	304-267-5102		Fund	Fund	Coal
REVENUES					Fund
295	Nonspendable Fund Balance	-	-	-	-
296	Restricted Fund Balance	-	-	-	-
297	Committed Fund Balance	-	-	-	-
298	Assigned Fund Balance		635,591	-	513,988
299	Unassigned Fund Balance	2,500,000	2,586,920		-
301-01	Property Tax Current Year	17,367,476	17,367,476		-
301-02-05	Prior Year Taxes	1,157,667	1,157,667		-
301-06	Supplemental Taxes	205,000	205,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	10,000	10,000		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	15,000	15,000		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	500,000	500,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	800,000	800,000		-
305	Coal Severance Tax	N/A	N/A	264,021	264,021
306	Gas & Oil Severance Tax	75,000	75,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	100,000	100,000		-
309	Hotel Occupancy Tax	389,000	389,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	600,000	600,000		-
312	Synthetic Fuel Tax	-	-		-
313	Miscellaneous Energy Tax (Coal Bed Methane)	-	-		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	17,259		-
323	State Grants	25,000	25,000		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	500	500		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	-	-		-
330	Sheriff's Earnings	30,000	30,000		-
331	County Clerk's Earnings	350,000	350,000		-
332	Circuit Clerk's Earnings	150,000	150,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	-	-		-
335	Motor Vehicle License Fee	-	-		-
336	Map Sales	-	-		-

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337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	450,000	450,000		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	-	-		-
345	Emergency Services Fees	-	-		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	-	-		-
348	Franchise Agreement	380,000	380,000		-
349	Inspection Fees	550,000	550,000		-
350	IRP Fees (International Reg. Plan)	30,000	30,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	65,000	65,000		-
362	Regional Jail Operations Partial Reim.	250,000	250,000		-
365	Interest Earned	15,000	15,000	1,000	1,000
366	Miscellaneous Revenue	-	-		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	50,000	50,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	280,000	280,000		-
374	Planning Commission Revenue	125,000	125,000		-
375	Sale of Materials	-	-		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
379	Lease Purchase Revenue	-	-		-
380	Contributions/Transfer from Other Entities	-	-		-
381	Charges to Other Entities	225,000	225,000		-
382	Refunds/Reimbursements (External Sources)	325,000	580,038	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	-		-
390	Emergency 911 Reimbursement	-	-		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	-	-		-
394	General School Reimbursements	-	-		-
395	Magistrate Court Reimbursements	75,000	75,000		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-

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					Fund
399	Transfers Assessor's Valuation Fund	-	-	-	-
Total Revenues		27,109,643	28,104,451	265,021	779,009
General Government Expenditures					
401	County Commission	952,199	952,199	-	-
402	County Clerk	855,965	856,153	-	-
403	Circuit Clerk	1,038,814	1,045,105	-	-
404	Sheriff - Treasurer	608,639	608,639	-	-
405	Prosecuting Attorney	1,680,000	1,816,287	-	-
406	Assessor	889,875	889,875	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	98,941	108,941	-	-
409	Sheriff's Tax Processing	136,000	146,107	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	181,602	181,602	-	-
412	Agricultural Agent	91,300	101,300	-	-
413	Elections - County Clerk	580,004	580,004	-	-
415	Magistrate Court	75,000	75,000	-	-
416	Circuit Court	792,252	792,252	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	505,280	509,882	-	-
421	Civil Service	7,500	7,500	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	2,723,000	2,771,975	-	-
425	Other Buildings	2,851,000	2,851,000	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	993,247	1,139,082	-	-
429	Regional Development Authority	-	-	38,543	38,543
430	Community Development	-	-	5,773	5,773
431	Economic Development	-	-	5,000	5,000
432	Industrial Development	-	-	-	-
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	-	-	34,285	34,285
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	399,327	332,426	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	434,153	434,153	-	-
439	Planning & Zoning	220,000	220,000	-	-
440	Engineering	333,867	342,779	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	-	-	-
443	State Grants	-	-	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

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					Fund
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
696	Transfer to Financial Stabilization Fund	-	-	-	1,500
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	300,413	140,154	-	10,000
Total General Government Expenditures		16,748,378	16,902,415	83,601	95,101
Public Safety Expenditures					
700	Sheriff - Law Enforcement	4,511,181	4,710,788	-	-
701	Sheriff - Service of Process	212,223	212,223	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	2,900,000	2,900,000	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	25,000	25,000	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	771,166	824,235	-	-
712	Communication Center	100,000	77,213	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	304,766	305,360	-	-
717	Central Garage	-	-	-	-
718	Flood Control	-	-	1,600	1,600
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	-	-	5,000	5,000
723	Public Safety Grant	-	-	-	-
724	Public Safety Grant	-	-	-	-
725	Public Safety Grant	-	-	-	-
726	Public Safety Grant	-	-	-	-
727	Public Safety Grant	-	-	-	-
728	Public Safety Grant	-	-	-	-
729	Public Safety Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	-	-	104,100	104,100
732	Rapid Response	-	-	-	-

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		Fund	Fund	Fund	Fund
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public Safety Expenditures		8,824,336	9,054,819	110,700	110,700
Health & Sanitation Expenditures					
800	Local Health Department	83,719	83,719	-	-
801	Mental Health	-	-	40,000	40,000
802	Other Health Programs	-	-	2,320	2,320
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	85,686	85,686	-	-
813	Litter Control	-	-	-	-
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-
Total Health & Sanitation Expenditures		169,405	169,405	42,320	42,320
Culture & Recreation Expenditures					
900	Parks & Recreation	296,500	296,500	-	-
901	Swimming Pools	-	-	-	-
902	4 - H Camp	-	-	-	-
903	Arts & Humanities	2,700	2,700	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	600	600	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	1,200	1,200
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	194,500	194,500	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	654,974	654,974	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		1,149,274	1,149,274	1,200	1,200
Social Services Expenditures					
950	Social Services	56,250	56,250	4,000	4,000

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		Fund	Fund	Fund	Fund
951	Human Resources	-	-	2,500	2,500
952	Senior Citizens	55,000	55,000	-	-
953	Public Transit	57,000	57,000	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		168,250	168,250	6,500	6,500
Capital Projects Expenditures					
960	General Government	-	35,449	20,700	16,200
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	281,476	-	38,000
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	293,363	-	468,988
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	50,000	50,000	-	-
999	Streets and Highways	-	-	-	-
Total Capital Projects Expenditures		50,000	660,288	20,700	523,188

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Phone No: 304-267-5102

Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

SUMMARY

General Government Expenditures	16,748,378	16,902,415	83,601	95,101
Public Safety Expenditures	8,824,336	9,054,819	110,700	110,700
Health & Sanitation Expenditures	169,405	169,405	42,320	42,320
Culture & Recreation Expenditures	1,149,274	1,149,274	1,200	1,200
Social Services Expenditures	168,250	168,250	6,500	6,500
Capital Projects Expenditures	50,000	660,288	20,700	523,188
GRAND TOTAL ALL EXPENDITURES	27,109,643	28,104,451	265,021	779,009
TOTAL REVENUES	27,109,643	28,104,451	265,021	779,009
Out of Balance	-	-	-	-